

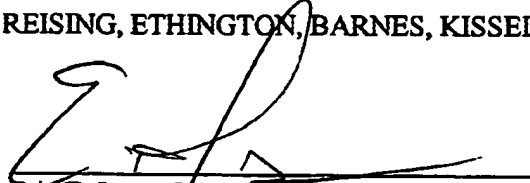


April 11, 2005

I authorize the Commissioner to change any deficiencies, or credit any overpayment associated with this communication, to Deposit Account No. 50-0852. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

REISING, ETHINGTON, BARNES, KISSELLE, P.C.



Eric T. Jones, Reg. No. 40,037  
P.O. Box 4390  
Troy, Michigan 48099-9998  
(248) 689-3500

Date: April 12, 2005